

Exhibit “E”

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Dear Judge Holcomb:

I am writing this letter on behalf of my best friend, Mathew Bowyer. Matt and I have shared a remarkable friendship spanning 30 years, having first met when we worked as commodity brokers. At the time, Matt was an assistant in my office, and even then, I could see that he was mature beyond his years. It didn't take long for him to become a broker himself, where his professionalism and reliability only further stood out. Though I'm 12 years older, Matt has taught me valuable lessons about loyalty, resilience, and the power of keeping your word.

Matt has always been a man of his word, a quality I have admired from the beginning. Over the years, there were times when Matt and I supported each other financially—a loan here or a favor there. It wasn't about the amount but about the trust we shared. Matt's dedication to ensuring he always repaid what was owed underscored his deep sense of responsibility and integrity. I never once had to question his commitment to his promises.

Beyond financial matters, Matt's steadfastness extends to his relationships. He has consistently been someone I could rely on, no matter the circumstances. Whether it was a phone call at an inconvenient hour or stepping in to offer guidance during difficult times, Matt has always shown up. One memory that stands out vividly is playing basketball together. On the court, Matt's determination and teamwork mirrored his approach to life: giving his best effort and lifting up those around him.

As someone who has watched Matt grow from a young assistant to a successful broker, I can confidently say that he has always approached life with integrity and care for others. While I initially saw myself as a mentor, I've often been inspired by his example. His ability to balance professionalism with genuine kindness is a rare trait, and it's one of the many reasons I hold him in such high regard.

I am also aware of the gravity of the situation Matt finds himself in. What has stood out to me during this difficult time is his willingness to take ownership of his actions and demonstrate true remorse. It speaks to the strength of his character that, even in adversity, he remains committed to doing what is right. His ability to

face challenges head-on, without shirking responsibility, is a testament to the person he has always been.

Matt is not just a friend; he is family to me. Our bond has deepened over the years through shared experiences, mutual respect, and unwavering trust. I know without a doubt that I can count on him in any situation, and I've seen firsthand how much he means to the people around him. His loyalty, reliability, and caring nature have had a profound impact on my life, and I'm certain many others could say the same.

Thank you for taking the time to read this letter. I hope it provides a glimpse into the kind of person Mathew Bowyer is—a man of integrity, loyalty, and resilience who has consistently enriched the lives of those who know him. Your understanding and consideration in this matter would mean a great deal.

Sincerely,
Kevin Nevala

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Re: U.S. v. Mathew Bowyer

Dear Judge Holcomb,

I am writing this letter to offer my reflections on Mathew Bowyer, a man I have had the privilege of knowing for 18 years. My relationship with Mathew is unique—I am the husband of his ex-wife, Monica. Despite what might seem like an unusual situation, Mathew and I have developed a bond that goes far beyond cordiality; he has become a brother to me. Our relationship is built on mutual respect, shared values, and a commitment to the well-being of his children, whom I also consider my own.

When I first met Mathew, I was apprehensive. As a former fighter, I had been conditioned to anticipate conflict in situations that might be emotionally charged. However, Mathew approached me with honor and respect, making it clear that his priority was ensuring that his children's needs came first. Over time, we developed a bond that's hard to describe in conventional terms. It is a friendship, yes, but also a shared commitment to the people we care about most.

One of the defining moments of our relationship occurred when Mathew and I had a disagreement about parenting. Rather than resorting to confrontation, Mathew approached me with humility and a willingness to have an open discussion. His focus was always on finding the best path forward for his children, a quality that speaks volumes about his character. How many people can say they count their ex-wife's husband as a brother? That's just the kind of relationship we've built—one rooted in mutual respect and the shared understanding that the kids come first.

Mathew's dedication to those he cares about extends beyond his immediate family. In 2008, when everything fell apart for me—my house, my business, everything I'd worked for—Mathew didn't just offer a helping hand. He gave me a way to stand again. He didn't owe me that. But that's Mathew. That's who he is. His loyalty and generosity are not driven by obligation but by a genuine care for others.

Mathew is a man who values relationships and treats others with respect, even in the most challenging circumstances. While his demeanor may project strength and confidence, it is paired with an empathy that is rare. I've spent years in a world that teaches you to expect confrontation, but Mathew has never been that way. Instead, he seeks understanding and harmony, even when others might expect conflict. These qualities have made him not only a great father but also a pivotal figure in the lives of many, including mine.

I must also acknowledge Mathew's current circumstances. He has taken responsibility for his actions and has faced the consequences with dignity. I know that he carries a deep sense of remorse for the choices that brought him here. Despite this, he continues to demonstrate resilience and a desire to grow. He understands the gravity of this situation and is determined to emerge from it as a better man.

As I reflect on what Mathew's absence would mean, I find myself considering the countless ways he contributes to the lives of others. He is a source of stability and strength for his children, a supportive presence in our blended family, and a man whose actions have left ripples that still shape my life today. Even in difficult circumstances, I have no doubt that Mathew will carry his inherent qualities—his respect for others, his generosity, and his commitment to family—with him wherever he goes. However, I believe that allowing him to remain present in his family's life would have an immeasurable positive impact, not just for them, but for the community he continues to influence.

Thank you for taking the time to consider my reflections. I hope they provide insight into the remarkable person Mathew is and the unique role he plays in the lives of those who know him.

Respectfully,
Matt Horovitz

Friday, January 2, 2025

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Dear Judge Holcomb,

My name is Michael Sandoval, and I am Mathew Bowyer's father-in-law. I have known Matt for about ten years, and over that time, he has become more than just family to me—he is also one of my closest friends. From the very beginning, I admired Matt and felt a strong connection with him. When Matt first met my family, it was a memorable moment. Despite the usual nerves associated with meeting in-laws, Matt didn't have to win me over; I liked him from the start. It was actually my ex-partner, Lori, who gave him a hard time. Over the years, our bond has deepened to a point where, even if my daughter Nicole were out of the picture, Matt and I would remain close. He's family in every way that counts.

Matt is a man's man—someone who embodies traditional values like hard work, loyalty, and putting family first. He is a fantastic father, and I have seen him go to great lengths to provide for his children. His kids are the center of his world, and he always strives to give them the stability and love they deserve. I respect and admire him for that. Our relationship goes beyond the usual father-in-law and son-in-law dynamic. I know he looks to me as a father figure, and in turn, I know he would be there for me without hesitation if I ever needed help. That's the kind of man Matt is: dependable, trustworthy, and deeply rooted in his care for others.

Having been incarcerated myself, I understand all too well the gravity of what Matt is facing. When I went to prison, it was devastating to leave my family behind. It was a pain that lingered every day I was separated from my daughter, Nicole. I see that same anguish in Matt now, knowing he has to leave his son and family. This shared experience gives me a unique perspective on his current situation, and I believe this hardship can be a turning point for him. For me, prison became an opportunity to reflect, grow, and rebuild. I see that same potential in Matt. He is not running from his mistakes; he is confronting them head-on with accountability and a commitment to better himself for the future. He is determined to be the man his family needs him to be.

Matt's dedication to his family and his willingness to take responsibility for his actions show his strength of character. He understands the gravity of his situation and is deeply remorseful. Matt has confided in me about his plans for personal growth and how he intends to turn his life around, not just for his family, but for himself. This determination to improve and to learn from his mistakes gives me hope and confidence that he will come through this a better man. I will be there to support him every step of the way, as will his family, because we believe in his ability to rebuild his life.

This past year has been particularly difficult for me personally. I lost my father in May 2023 and my mother in January 2024. Before my mother passed, she spoke of how much she respected

Matt. She told me, “Nicole and Matt are going to be okay,” and she made me promise to remind Nicole to take care of him. My father also admired Matt deeply. He was proud that Nicole had a man by her side who was devoted to her and their family. These words from my parents are a testament to the kind of man Matt is—someone who earns respect through his integrity, loyalty, and unwavering commitment to those he loves.

Matt is not a perfect man, and he would be the first to admit that. But he is a good man who is determined to learn from his mistakes and build a better future. I hope this letter gives you insight into the kind of person Matt truly is: a devoted father, a loyal friend, and someone ready to make the necessary changes to move forward. A lenient sentence would allow him to continue his efforts toward redemption and ensure that he can remain a vital presence in the lives of his family and community.

Thank you for taking the time to read this letter. It is an honor to share my reflections on a man I respect and admire deeply.

Respectfully submitted,

Michael Sandoval

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Re: U.S. v. Mathew Bowyer

Dear Judge Holcomb:

Thank you for this opportunity to share my perspective on my lifelong friend, Mathew Bowyer. I've had the privilege of knowing Matt for 45 years—since we were kids playing Little League together. Over the decades, our friendship has grown into a bond that feels more like family. Today, I not only consider Matt my closest friend but also employ him in my turf business, where he continues to demonstrate the loyalty and work ethic that have always defined him.

Matt has been a constant presence in my life through good times and bad, and I've seen him at every stage: as a kid full of energy and potential, as an adult navigating the complexities of life, and now as someone earnestly seeking to make things right. What stands out most about Matt is his unwavering loyalty. He is the kind of person who will stand by your side no matter what, often putting others ahead of himself. I've witnessed this loyalty countless times—not only in our friendship but also in the way he cares for his family and supports those around him.

This loyalty, while one of Matt's greatest strengths, has sometimes been a source of vulnerability. Matt's forgiving nature and belief in second chances mean he has occasionally been taken advantage of by others. As his friend, it's been hard to watch, but it also reflects the depth of his character. Matt doesn't hold grudges or dwell on negativity. Instead, he chooses compassion and understanding, even when it might cost him.

In recent years, I've had the chance to work closely with Matt in my business. He is dependable, hardworking, and deeply committed to doing his best. These qualities have not wavered despite the challenges he's faced. What's more, Matt's passion for his family is evident in everything he does. As a father, he prioritizes their well-being and strives to provide them with stability and support.

While I know Matt's involvement in gambling has brought him to this point, I also know that he has taken responsibility for his actions and is committed to moving forward in a positive direction. It deeply saddens me to see him in this position, but it does not change the core of who he is—a kind, loyal, and compassionate person who wants to make amends and rebuild. Matt has never been malicious or hurtful; it's simply not in his nature. He is someone who gives selflessly and values relationships above all else.

Your Honor, I humbly ask you to consider the man I know so well—the lifelong friend who has been a source of strength and support to so many. A harsh sentence would not only impact Matt but also his family, who depend on him emotionally and financially. I believe that a lenient sentence would allow Matt the opportunity to continue his efforts toward redemption, provide for his family, and remain a contributing member of society.

Thank you for taking the time to read this letter and for considering my perspective on Matt. I hope my words convey the depth of my respect and admiration for him, as well as my belief in his ability to make meaningful change.

Thank you,
Mike Greenberg

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Re: U.S. v. Mathew Bowyer

Dear Judge Holcomb,

Matt and I were high school sweethearts, together from 1992 until 2006, and we share three daughters: Lauren (29), Haley (25), and Brooke (21). I have known Matt since we were both 16 years old, and over the past three decades, he's been a steady and honorable presence in my life and in the lives of our children.

We first met in Garden Grove during sophomore year, thanks to some mutual friends. Back then, we were all just kids, but even then, Matt had this way about him—he was steady, thoughtful, and so incredibly loyal to the people he cared about. He always talked about his mom, Linda, with so much respect and love. She raised four boys on her own, working long hours and still making time to cheer them on at their games. To Matt, she was his hero. It was clear to me, even as a teenager, that Matt wanted to take care of others just like she did.

After high school, Matt and I moved in together. I got pregnant with our first daughter at 19, which was overwhelming to say the least. My parents were angry when I left home, and when I told them I was expecting, my dad was furious. But Matt—he didn't run from any of it. He took my dad aside and said, "I'll always take care of her and the baby, no matter what." And you know what? He meant it. He proved it every single day—not just then, but for years and years after.

Even after our marriage ended, Matt stayed true to his word. He didn't just support me; he supported all of us—our daughters, my husband, even my own family. When my current husband and I got married, Matt paid for the wedding. I still can't get over how generous that was! Who does that? It says everything about the kind of man Matt is.

I know Matt has made mistakes, and I know he carries the weight of them heavily. He's never tried to hide from the consequences, which is exactly what I'd expect from him. He's always been the kind of man to take responsibility for his actions. I believe deeply in his capacity to learn and grow from this. That's just who he is: someone who owns up to what he's done and works to make things right.

Thank you for reading my letter, Judge Holcomb. Matt is a father, a son, and a friend who has shown loyalty, love, and honor in ways that are hard to find these days. I hope you see the same man in him that I've been privileged to know all these years.

Thank you,

Monica Horovitz

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Re: U.S. v. Mathew Bowyer

Dear Judge Holcomb,

I have had the privilege of knowing Mathew for 25 to 30 years. We first met in 1997 when we worked together—he worked downstairs, I worked upstairs—and we struck up a friendship almost instantly. Over time, that friendship evolved into a deep bond and even a business partnership, but it is Mathew’s unwavering character that has always stood out to me.

Mathew is one of the most thoughtful and selfless individuals I have ever met. For example, during a particularly challenging time when I faced uncertainty after my surgery, Mathew didn’t just call to check on me; he made sure I felt supported emotionally and offered practical advice that truly eased my burden. Recently, I underwent surgery, a difficult time for me and my family. Despite everything he is going through, Mathew was the first to call and check on me. His genuine concern and selflessness, especially during a time when he could have understandably focused on his own challenges, left me deeply moved and reminded me of the unique depth of his character. That’s the kind of person Mathew is—always prioritizing the well-being of others, no matter the circumstances.

Mathew’s energy and positivity have always been contagious. I recall one instance where his optimism turned around a stressful business situation—he encouraged our team with an unwavering can-do attitude that inspired everyone to persevere. Over the years, I’ve often reached out to him for advice, and without fail, he has offered wisdom and support that made a difference. In fact, my wife frequently encourages me to seek Mathew’s perspective because of the respect and trust we both have for his insight. Even when I’ve tried to support him during this challenging period, Mathew somehow manages to turn the conversation around and lift me up instead. This kind of unwavering support is rare, and it’s something I deeply admire about him.

Mathew’s commitment to family and friends is extraordinary. One example that stands out is how he made time to mentor my son when he was considering a career path, offering advice and guidance that left a lasting impression on our family. He doesn’t just make people feel valued; he makes them feel like family. I have always been struck by how he places family at the center of his life, but he extends that

same level of care and loyalty to those lucky enough to call him a friend. Mathew has also shown incredible generosity, always looking for ways to give back to those around him—whether through his time, his resources, or simply his presence.

There is a unique blend of resilience and humility in Mathew that has shaped how I see him, especially during this period of his life. He has faced this challenge with accountability and dignity, and my respect for him has only grown. It is a testament to his strength of character that even in the face of adversity, he remains steadfast in his values and unshakable in his support for others.

Looking back on the decades I've known Mathew, I feel incredibly fortunate to have him as a friend. His unwavering support has been a constant source of strength for me, and his kindness has set a standard I strive to emulate in my own relationships. His loyalty, compassion, and integrity have left a lasting mark on my life. I hope my reflections offer a glimpse into the remarkable person he is.

Thank you for taking the time to consider my perspective. It has been an honor to write about a man I hold in such high regard.

Thank you,

Pat Flynn

The Honorable Judge John W. Holcomb
U.S. District Judge
Ronald Reagan Federal Building and U.S. Courthouse
411 W. 4th Street
Santa Ana, California 92701-4516, Courtroom 9D, 9th Floor

Dear Judge Holcomb,

I am Matt Bowyer's former fiancée and the mother of our daughter, Sage. I have known Mathew for about 20 years, and during this time, I have seen him at his best and his worst. Even through life's challenges, Mathew has consistently shown himself to be a supportive, dependable, and deeply caring person.

Mathew and I first met in Las Vegas when I was working at the Mirage. He was one of my clients, and even in a fast-paced, high-energy environment, he stood out. His respect for others and genuine kindness left an impression on me, and those traits have remained a part of who he is. Over the years, I've seen how Mathew's charisma can draw people in and how his encouragement helps others believe in themselves.

As a father, Mathew is deeply committed to Sage. He calls her every day, even if it's just to remind her he loves her or to offer advice. One moment that stands out was when Sage struggled with volleyball. Mathew sat her down, talked her through her frustrations, and reminded her that hard work and determination can take her far. His words gave her the confidence to keep going, and that reflects how he shows up for her, not just as a parent but as someone who believes in her potential.

One thing I can say without hesitation is that Mathew is someone you can rely on. No matter the situation, I know he would be there if I needed him. That kind of loyalty isn't easy to find, and it's something I've always appreciated about him. Even after our relationship changed, Mathew has remained a constant in Sage's life and mine, offering support when we need it most.

I know Mathew has made mistakes, and I know he takes responsibility for them. He has expressed to me that he is focused on doing better—for himself, for Sage, and for those who rely on him. I believe he has the ability to move forward and continue being a positive force in the lives of the people around him.

Thank you for your time and for considering my perspective on Mathew. It is my hope that this letter helps provide a fuller picture of the man I know—someone who has made an impact on my life and who I believe still has much to offer.

Respectfully,
Rachel Weaver